

California Application to Participate in the e-file Program

FORM

8633

1	Please print or type. This application is (check one): <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Reinstatement <input type="checkbox"/> On-line Filing Service Provider		
a Federal Employer Identification Number FEIN # _____		b IRS Electronic Filer Identification Number EFIN # _____	c IRS Electronic Transmitter Identification Number ETIN # _____
d Legal name of firm as shown on tax return 			
e Doing Business As (DBA) Name (if other than the legal name in item 1d) 			
f Permanent mailing address (include street or PO Box, City, State, Zip Code) 			
g Business address (physical location, if different from above) 			
h Check the box that describes your firm and complete Side 2, if applicable. See instructions. <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership – Number of Partners _____ <input type="checkbox"/> Corporation – Corp # _____ <input type="checkbox"/> Out-of-State <input type="checkbox"/> VITA/TCE/Not for Profit <input type="checkbox"/> Other (Specify) _____			
i As owner and/or controller of the business, check the appropriate box and enter the corresponding number if applicable. <input type="checkbox"/> CPA # _____ <input type="checkbox"/> Enrolled Agent # _____ <input type="checkbox"/> Attorney <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Registered Tax Preparer: CTEC # _____ and the Name of the Surety Bonding Company _____			
j Name of contact representative (first, middle, last) _____ Business telephone number _____ (_____) _____ Ext. _____ FAX (_____) _____ email address _____		k Name of alternate contact representative (first, middle, last) _____ Business telephone number _____ (_____) _____ Ext. _____ FAX (_____) _____ email address _____	

2 Please answer the following questions by checking the appropriate box:

- a) Will you transmit tax return data directly to the FTB? **(Transmitter)** ☐ Yes ☐ No
(NOTE: An Electronic Return Originator (ERO) who transmits through a third party is not categorized as a transmitter and should answer "no" to Question 2a.)
- b) Will you write electronic filing software? **(Software Developer)** ☐ Yes ☐ No
If "yes," provide the Internet address for locating the software: _____
- c) Will the electronic submission of tax returns to the FTB originate with your firm? **(Electronic Return Originator)** ☐ Yes ☐ No

3 Has the firm or any corporate officer, partner, owner, or responsible official:

- | | | |
|---|------------------------------|-----------------------------|
| a) Been assessed any California preparer penalties? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b) Been convicted of a crime? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c) Failed to file California personal or business tax returns, or pay liabilities? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d) Been convicted of any criminal offense under the U.S. Internal Revenue or California Revenue and Taxation Codes? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

If the answer is yes to any of the above inquiries, attach a written explanation describing all pertinent facts.

4 Firm's Organization Structure

If you are NOT a government agency, VITA/TCE site, or providing electronic filing free of charge, you MUST complete this section as specified in the instructions on Side 4. If additional space is required, attach a separate sheet.

Name	Title	Home Address	Social Security Number

Responsible Official/Application Agreement

The responsible official is the individual with responsibility for and authority over the operations at designated sites. The responsible official is the first point of contact with the Franchise Tax Board, who has the authority to sign revised applications, and is responsible for ensuring that all requirements of our e-file program are adhered to. The responsible official may be responsible for more than one office.

Under penalties of perjury, I declare that I have examined this application and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. This firm and its employees will comply with all the provisions of FTB Pub. 1345, e-file Handbook for Authorized e-file Providers of California Individual Income Tax Returns, and related publications, including fraud prevention and detection guidelines for each year of participation. I understand that if this firm is sold or its organizational structure is changed, acceptance for participation is not transferable and a new application must be filed. I agree to retain form FTB 8453, California Individual Income Tax Declaration for e-file, signed by the taxpayer in the form prescribed by the Franchise Tax Board. I further understand that noncompliance will result in the firm or individual no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the firm.

5 Name and title of the firm's official and/or principal owner (type or print)

6 Signature of the firm's official and/or principal owner

7 Date

Instructions for Form FTB 8633

California Application to Participate in the e-file Program

General Information

Purpose

Use this form to apply to participate in California's e-file program (including on-line filing).

Program Requirements

To participate in the program, you must:

- Currently be accepted into the IRS e-file Program as an electronic return originator (ERO) and provide your IRS Electronic Filer Identification Number (EFIN). Transmitters must provide an Electronic Transmitter Identification Number (ETIN).

Note: If you are in the process of applying for IRS e-file and have not received your identification number, you may file this application now and notify us of your IRS identification number upon receipt. To notify us, see B Contact Information.

- Agree to comply with the requirements and specifications in FTB Pub. 1345, e-file Handbook for Authorized e-file Providers of California Individual Income Tax Returns and in FTB Pub. 1345A, e-file Handbook Supplement. When you are accepted into the program, FTB will mail you FTB Pubs. 1345 and 1345A.
- Pass a suitability test (except for software developers and VITA/TCE sites) that ensures that all business entities are valid and licensed, all personal and business returns are timely filed, and all liabilities are current.
- Successfully complete an acceptance test of your software **only** if you will be developing software or directly transmitting returns to FTB.

A When and Where to File

We accept e-file applications year-round. Send the completed application to:

e-file PROGRAM MS A-1
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Send courier or freight deliveries to:

e-file PROGRAM MS A-1
FRANCHISE TAX BOARD
SACRAMENTO CA 95827

B Contact Information

If you have any questions, call the e-file Help Desk, Monday through Friday, between 8 a.m. and 5 p.m., Pacific Standard Time.

Phone: (916) 845-0353
FAX: (916) 845-0287
email: e-file@ftb.ca.gov
Web address: www.ftb.ca.gov

Specific Instructions

To expedite processing, be sure to file a complete application. Before mailing this application, make sure entries have been made for:

- Line 1i, CTEC Number and Surety Bonding Company, if you are not an enrolled agent, CPA, attorney or bank official;
- Line 4, Firm's Organizational Structure; and
- Line 6, Signature.

Line 1a – If your firm is a partnership or corporation, enter the firm's Federal Employer Identification Number (FEIN).

Line 1b – EFIN

Applicant must be a participant in the IRS e-file Program. California uses the Electronic Filer Identification Number (EFIN) assigned to you by the IRS. For FTB to complete the processing of your application, you must include your EFIN on the application. If you have multiple EFINs for IRS purposes, enter the EFIN you will use for California e-file.

Note: If the IRS assigned you a **new EFIN**, please contact the e-file Help Desk. See B Contact Information.

Line 1c – ETIN

California uses the Electronic Transmitter Identification Number (ETIN) assigned to you by the IRS. If you are planning to develop electronic filing software or transmit directly to FTB, include your ETIN on the application. If you have multiple ETINs for IRS purposes, enter the ETIN you will use for California e-file.

Line 1d – If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the entity's tax return.

Line 1e – If, for the purposes of e-filing, you or your firm are using a name other than the name on line 1d, enter that name on this line.

Line 1h – Check the box that indicates your firm's organizational structure and complete Side 2, if applicable. If a partnership, enter the number of partners; if a corporation, enter the corporation number. If other, please specify (e.g., associations, credit unions). If you will provide electronic filing and/or tax preparation as a service **not for profit** (e.g., employers/organizations offering service as a benefit to its employees or member, government agencies, Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites), please check the VITA/TCE/Not for Profit box. If you are an **out-of-state firm**, please check the Out-of-State box and **enclose your most recent IRS acceptance letter**.

Line 1i – Check the appropriate box and enter the corresponding number if applicable. If you are not a CPA, EA or an attorney, include your CTEC number and the name of the surety bonding company. FTB will not delay processing of your application if your bond is in a pending status. However, please notify FTB with the required bond information upon receipt.

Lines 1j and 1k – Enter information as required. FTB uses this information when questions arise during testing or during the processing year. We'll also email you important e-file information and updates.

Line 4 – Firm's Organizational Structure

Complete this section if you did not check the VITA/TCE/Not for Profit box on line 1h, Side 1. If you are not a government agency, VITA/TCE/Not for Profit site or providing e-filing free of charge, you **MUST** complete this section. If you are a:

Sole proprietor – List your name, home address, and social security number.

Partnership – For each partner who has at least five percent (5%) interest in the partnership, list the partner's name, home address, and social security number. If no partners have at least five percent (5%) interest in the partnership, list the partner(s) authorized to act for the firm in legal and/or tax matters.

Corporation – List the name, title, home address, and social security number of the president, vice-president, secretary, and treasurer.

"Other" – List the name, title, home address, and social security number of at least one individual authorized to act for the firm in legal and/or tax matters.

(If additional space is required, attach a separate sheet.)

Lines 5 and 6 – The person authorized to act and sign for the firm in legal and/or tax matters should complete these lines.

Taxpayer Signature Document – FTB 8453

DO NOT MAIL FORM FTB 8453 TO FTB.

The preparer or electronic return originator is required by law to **retain** form FTB 8453, California Individual Income Tax Declaration for e-file, in the form and manner prescribed by FTB. See FTB Pub. 1345 and 1345A.

EXCEPTION: VITA/TCE/Not for Profit Sites. Give the signed form FTB 8453 to the taxpayer.

Fraud Prevention and Detection

You can play an important role in assuring the integrity of e-filed returns. You can assist us in fraud prevention and detection by following the guidelines listed in FTB Pub. 1345.

Authorized e-file Provider (ERO) Locator Service

Taxpayers can find authorized e-file providers near them by ZIP Code or city name. The Authorized e-file Provider (ERO) Locator Service, offered on our Website, includes contact information such as business name, address, and telephone number for all EROs in good standing in FTB's e-file Program.

If you do not want to be listed as a participant in this service, please write or email us at the address shown in Section A or Section B of these instructions.